

## ABSTRACT

A flexible layer is formed on a surface of a core, and a  
5 polishing layer mixed with abrasive particles is formed on a top  
of the flexible layer. The flexible layer is produced by  
applying an emulsion adhesive as a flexible layer onto a core and  
attaching abrasive particles onto the flexible layer, or by  
applying an emulsion adhesive mixed with abrasive particles  
10 onto a core. The flexible layer is then subjected to a heating  
and drying process. Thus obtained is an abrasive material  
which is easy to produce, needs no rigorous criteria in the  
selection of a core, and imparts, to a binder of abrasive particles,  
flexibility, conventionally required of the core, at no expense of  
15 surface finishing performance.

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